

<p align="center">Expanded Gaming Receipts Distribution (Wagering Taxes subject to the Section 33 Allocation Formula)</p>	
25% (Years 1-5) and 35% (thereafter) Wagering Tax on <u>Freestanding Facilities</u>	
15.65% Wagering Tax on <u>Freestanding Facilities</u>	
25% (Years 1-5) and 35% (thereafter) Wagering Tax on <u>Racing Association Facilities</u>	

The following two dedications come **off the top** of the Kentucky Gaming Account:

Administration of Kentucky Gaming Commission	Lesser of \$5.0 million or actual administrative costs
Kentucky Compulsive Gamblers Assistance Account	Lesser of \$2.0 million or 0.15% of total wagering taxes

Remainder is transferred to the General Fund for the following purposes:

Early Childhood, K-12, Postsecondary Education	50% of General Fund Transfer
Health Care, including indigent citizens, children, veterans, teachers and other state workers	20% of General Fund Transfer
Host Jurisdictions	3% of General Fund Transfer

Municipal Public Safety Account (see allocation below)	5% of General Fund Transfer
County Public Safety Account (see allocation below)	5% of General Fund Transfer

Kentucky Infrastructure Authority Veterans Programs Commerce Cabinet, Dept. of Tourism Fish and Wildlife Environmental Protection Agricultural and Livestock Research Substance Abuse Programs Economic Development Programs (Non-Host Areas) Agricultural Conservation Easements	17% of General Fund Transfer with no further designations regarding the amounts allocated for each purpose.
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Kentucky <u>Municipal</u> Public Safety Account (section 34)	Kentucky <u>County</u> Public Safety Account (section 34)
20% in <u>equal shares</u> to each city in a <u>non-host jurisdiction</u> providing police, fire, or EMS	15% distributed to the public safety accounts of <u>host jurisdictions, pro-rated by jurisdiction's share of wagering taxes</u>
80% in shares <u>weighted by population</u> to each city in a <u>non-host jurisdiction</u> for police, fire, or EMS	35% distributed to the public safety accounts of <u>all jurisdictions, in equal shares</u>
	50% distributed to the public safety accounts of <u>non-host jurisdictions, in proportion to population</u>